

DISTRIBUTION OF CIGARETTE TAX REVENUE

Legislative Bill 683 established minimum distributions to the following cash funds. If calculated distributions to the Outdoor Recreation Development Fund, the Health & Human Services Finance & Support Fund, the Omaha Public

Events Fund and the Building Renewal Allocation Fund are less than those made during fiscal year 1997-98, the amount of cigarette tax distributed to the General Fund will be decreased to make up the difference.

21 cents	Deposited in the General Fund. (From July 1, 1994, through July 1, 2009) this amount is reduced by \$3,000,000 per fiscal year which is deposited in the Municipal Infrastructure Redevelopment Fund.
1 cent	Deposited in the Nebraska Outdoor Recreation Cash Fund.
3 cents	Deposited in the Department of Health and Human Services Finance and Support Cash Fund.
7 cents	Deposited to Building Renewal Allocation Fund (as of July 1, 2001, this amount increases to 9 cents).
2 cents	Deposited in the City of Omaha Public Events Facilities Fund (through fiscal year 2000-2001).
Remainder	The balance of such proceeds shall be placed in the Nebraska Capital Construction Fund and disbursements from the fund shall be as the Legislature shall from time to time provide.

Cigarette Tax Receipts and Packages Taxed — 1989 to 1999

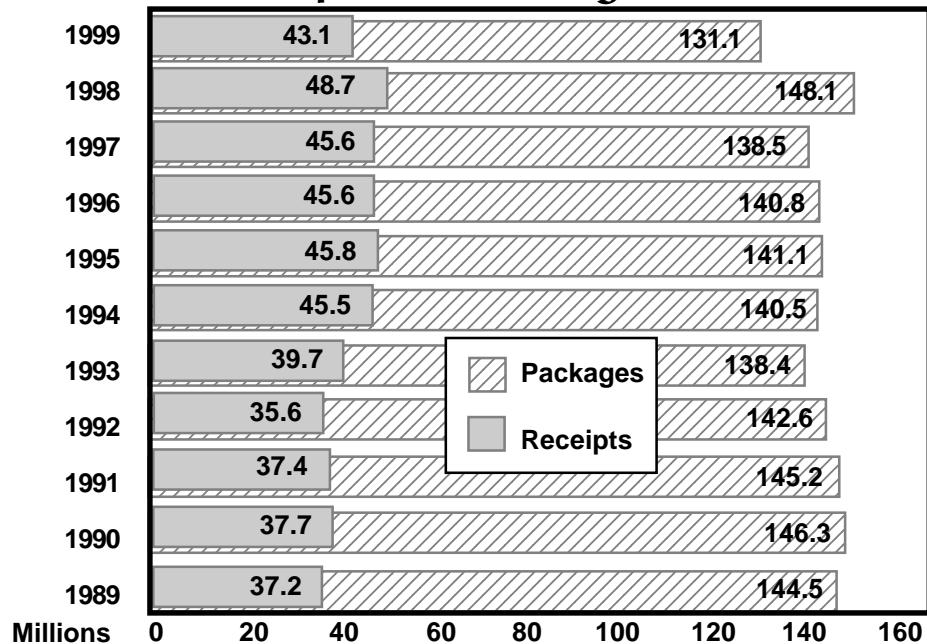


Table 6

Tobacco Tax

Month	Calendar Year 1999	Calendar Year 1998	Calendar Year 1997
January	\$236,870	\$234,750	\$189,902
February	215,897	225,700	188,605
March	204,793	195,485	184,016
April	238,463	211,353	214,294
May	238,472	211,348	199,032
June	192,147	224,896	215,251
July	285,276	234,020	248,548
August	223,371	246,235	206,913
September ...	270,028	233,380	208,158
October	276,749	260,158	236,246
November	238,041	223,927	235,366
December	278,582	243,583	216,954
Total	\$2,898,689	\$2,744,835	\$2,543,285

Note: Tobacco taxes do not flow to the General Fund